

United States District Court
Southern District of Texas
FILED

SEP 17 2015

MMM

CLERK OF COURT
LAREDO DIVISION

L:14 CR 923 (1)

Factual Basis for Plea

At all times relevant to the Indictment:

1. Virender Sharma (hereinafter "the defendant") was the sole owner, registered agent and president of T.M. Perfumes Wholesale, Inc. (hereinafter "T.M. Perfumes"), a perfume wholesale and retail business located at 1215 Zaragoza Street, Laredo, Texas.
2. The defendant managed the day-to-day operations of T.M. Perfumes, and the T.M. Perfumes employees operated at his direction.
3. If the case went to trial, the Government would have proved that, on March 23, 2006, two special agents from the Internal Revenue Service (hereinafter "IRS") personally advised the defendant that federal law imposed a duty to file with the Department of Treasury what is referred to as a "Form 8300" within 15 days of each time The defendant's business received as payment for a sale more than \$10,000 in U.S. currency. The defendant does not recall the same, but acknowledges the above described proof.
4. From March 26, 2006 until today, the defendant had knowledge of the Form 8300 filing requirement.
5. On April 5, 2006, the defendant signed a Form 8300, which subsequently was filed with the Department of Treasury, corresponding to a \$13,761 cash payment that was received at T.M. Perfumes on March 27, 2006. The defendant signed the Form 8300 knowing it would be filed.
6. On April 10, 2006, the defendant signed a Form 8300, which subsequently was filed with the Department of Treasury, corresponding to a \$15,600 cash payment that was received at T.M. Perfumes on April 4, 2006. The defendant signed the Form 8300 knowing it would be filed.

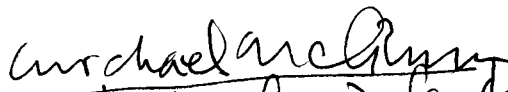
7. On or about July 28, 2008, the defendant signed six Form 8300s, all of which subsequently were filed with the Department of Treasury, corresponding to six cash payments exceeding \$10,000 received at T.M. Perfumes between May and June 2008. The defendant signed the Form 8300s knowing they would be filed.
8. On November 10, 2008, the Internal Revenue Service mailed a letter to T.M. Perfumes stating that one of the Form 8300s referenced in Paragraph 7, which the defendant had signed and had been filed with the Department of Treasury, was “incomplete, incorrect, or illegible.” The defendant read that letter and sent it to his accountant, Mr. Maldonado.
9. On January 9, 2009, in response to the November 2008 letter described in Paragraph 8, the defendant signed a second Form 8300, which also subsequently was filed with the Department of Treasury, corresponding to the cash transaction referenced in the November 10, 2008 letter described in Paragraph 8. The defendant signed that second Form 8300 knowing it would be filed.
10. As the defendant was aware, on December 19, 2009, T.M. Perfumes, a trade or business, received for its benefit a cash payment of \$190,000 related to one sale or two or more related sales. Also as the defendant was aware, applicable law required that a Form 8300 be filed with the Department of Treasury corresponding to that cash payment, identifying certain information about the cash transaction, including but not necessarily limited to the date and amount of the cash transaction, and the names and other identifying information of the transactors, including anyone on whose behalf the transaction was made. Despite such knowledge of the Form 8300 filing requirement, the defendant, for the purpose of evading the Form 8300 reporting requirement, caused his business, T.M. Perfumes, to fail

to file a Form 8300 corresponding to that December 19, 2009, \$190,000 cash payment, as required by law.

11. The nine Form 8300s described in paragraphs 5, 6, 7, and 9, are the only Form 8300s filed on behalf of T.M. Perfumes between March 2006 and October 2010. Those nine Form 8300s also are the only Form 8300s the defendant signed during that time period.



Keith Liddle
Attorney for the Government


Attorney for Defendant

Vikender Sharma